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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

April 24, 2014

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

DATES: Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8141, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submission(s) may be obtained by e-mailing PRA@treasury.gov, calling (202) 622-1295, or viewing the entire information collection request at www.reginfo.gov.

Internal Revenue Service (IRS)

OMB Number: 1545-1341.

Type of Review: Extension without change of a currently approved collection.

Title: TD 8619 (Final) Direct Rollovers and 20-Percent Withholding Upon Eligible Rollover Distributions from Qualified Plans.

Abstract: These regulations provide rules implementing the provisions of the Unemployment Compensation Amendments (Pub L. 102-318) requiring 20 percent income tax withholding upon certain distributions from qualified pension plans or tax-sheltered annuities.

Affected Public: Individuals or households.

Estimated Annual Burden Hours: 2,129,669.

OMB Number: 1545-1343.

Type of Review: Extension without change of a currently approved collection.

Title: TD 8540 (Final) Valuation Tables (PS-100-88).

Abstract: The regulations require individuals or fiduciaries to report information on Forms 706 and 709 in connection with the valuation of an annuity, an interest for life or a term of years, or a remainder or reversionary interest.

Affected Public: Individuals or households.

Estimated Annual Burden Hours: 4,500.

OMB Number: 1545-1629.

Type of Review: Extension without change of a currently approved collection.

Title: Paid Preparer's Earned Income Credit Checklist (Form 8867).

Form: Form 8867.

Abstract: Form 8867 must be submitted with the tax return of any taxpayer claiming the earned income credit (EIC) if a preparer was paid to complete the return. Paid preparers of federal income tax returns or claims for refund involving the EIC must meet due diligence requirements in determining the taxpayer's eligibility for, and the amount of, the EIC.

Affected Public: Businesses or other for-profit organizations.

Estimated Annual Burden Hours: 17,824,793.

OMB Number: 1546-2072.

Type of Review: Extension without change of a currently approved collection.

Title: Revenue Procedure 2007-35 - Statistical Sampling for purposes of Section 199.

Abstract: This revenue procedure provides guidance for determining when statistical sampling may be used for purposes of section 199 of the Internal Revenue Code and establishes acceptable statistical sampling methodologies. The collection of information in the revenue procedure involves a recordkeeping requirement for taxpayers that use statistical sampling under section 199.

Affected Public: Businesses or other for-profit organizations.

Estimated Annual Burden Hours: 2,400.

OMB Number: 1545-2081.

Type of Review: Extension without change of a currently approved collection.

Title: Form 8879-EX, IRS e-file Signature Authorization for Forms 720, 2290, and 8849.

Form: Form 8879-EX.

Abstract: Form 8879-EX is used if a taxpayer and the electronic return originator (ERO) want to use a personal identification number (PIN) to electronically sign an electronic excise tax return or request for refund. If applicable, the form is also used to authorize an electronic funds withdrawal.

Affected Public: Businesses or other for-profit organizations.

Estimated Annual Burden Hours: 46,800.

OMB Number: 1545-2096.

Type of Review: Extension without change of a currently approved collection.

Title: TD 9424 (Final) - Loss on Subsidiary Stock (REG-157711-02).

Abstract: This document contains final regulations under sections 358, 362(e)(2), and 1502 of the Internal Revenue Code. The regulations apply to corporations filing consolidated returns, and corporations that enter into certain tax-free reorganizations. They provide rules for determining the tax consequences of a member's transfer (including by deconsolidation and worthlessness) of loss shares of subsidiary stock. In addition, the regulations provide that section 362(e)(2) generally does not apply to transactions between members of a consolidated group. Finally, the regulations conform or clarify various provisions of the consolidated return regulations, including those relating to adjustments to subsidiary stock basis.

Affected Public: Businesses or other for-profit organizations.

Estimated Annual Burden Hours: 25.

OMB Number: 1545-2208.

Type of Review: Revision of a currently approved collection.

Title: Generic Clearance for the Collection of Qualitative Feedback on Agency Service

Delivery.

Abstract: The information collection activity will garner qualitative customer and stakeholder feedback in an efficient, timely manner, in accordance with the Administration's commitment to improving service delivery. By qualitative feedback, we mean information that provides useful insights on perceptions and opinions, but are not statistical surveys that yield quantitative results that can be generalized to the population of study. This feedback will provide insights into customer or stakeholder perceptions, experiences and expectations, provide an early warning of issues with service, or focus attention on areas where communication, training or changes in operations might improve delivery of products or services. These collections will allow for ongoing, collaborative and actionable communications between the Agency and its customers and stakeholders. It will also allow feedback to contribute directly to the improvement of program management.

Feedback collected under this generic clearance will provide useful information, but it will not yield data that can be generalized to the overall population. This type of generic clearance for qualitative information will not be used for quantitative information collections that are designed to yield reliably actionable results, such as monitoring trends over time or documenting program performance. Such data uses require more rigorous designs that address: the target population to which generalizations will be made, the sampling frame, the sample design (including stratification and clustering), the precision requirements or power calculations that justify the proposed sample size, the expected response rate, methods for assessing potential non-response bias, the protocols for data collection, and any testing procedures that were or will be undertaken prior fielding the study. Depending on the degree of influence the results are

likely to have, such collections may still be eligible for submission for other generic mechanisms that are designed to yield quantitative results.

Number of Respondents: 150,000.

Frequency of Response: Once per request.

Average Minutes Per Response: 60.

Estimated Annual Burden Hours: 150,000.

Brenda Simms

Treasury PRA Clearance Officer

BILLING CODE: 4830-01

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